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2008 MAR 24 PM 2:03

CLERK US DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

BY Rm DEPUTY

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF CALIFORNIA

'08 CV 0502 IEG CAB

UNITED STATES OF AMERICA,

Petitioner,

v.

SEBASTIAN JUAREZ,

Respondent.

Case No.:

[PROPOSED] ORDER TO SHOW CAUSE  
RE: ENFORCEMENT OF INTERNAL  
REVENUE SERVICE SUMMONS

Upon the Petition of the United States and the Declaration of  
Revenue Officer S. Silverman, it is hereby

ORDERED that Sebastian Juarez (hereinafter "Respondent"), appear  
before the United States District Court for the Southern District of  
California in Courtroom No. 1, on May 19, 2008, at 10:30 a.m. to show  
cause why he should not be compelled to fully obey the Internal  
Revenue Service summons served upon him on June 28, 2006, and to  
provide the documents requested therein.

It is further ORDERED that:

1. A copy of this Order, together with the Petition to Enforce  
Internal Revenue Service Summons and the Declaration of Revenue

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1 Officer S. Silverman, be personally served upon Respondent within 21  
2 days of the date that this Order is served upon counsel for the United  
3 States or as soon thereafter as possible. Pursuant to Fed. R. Civ.  
4 Proc. 4(c)(2), the Court hereby appoints the group manager of Revenue  
5 Officer S. Silverman and all federal employees designated by the group  
6 manager, to serve process in this case.

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8 2. Proof of any service done shall be filed with the Clerk as  
9 soon as practicable.

10 3. Because the file in this case reflects a prima facie showing  
11 that the investigation is being conducted for legitimate purposes,  
12 that the inquiry is relevant to those purposes, that the information  
13 sought is not already within the Commissioner's possession, and that  
14 the administrative steps required by the Internal Revenue Code have  
15 been followed, United States v. Powell, 379 U.S. 48, 57-58 (1964), the  
16 burden of coming forward has shifted to Respondent to oppose  
17 enforcement of the summons.

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19 4. If Respondent has any defenses to present or opposition to  
20 the petition, such defense or opposition shall be in writing and filed  
21 with the Clerk and copies served on counsel for the United States at  
22 least 14 days prior to the date set for the show cause hearing. The  
23 United States may file a reply memorandum to any opposition at least  
24 5 court days prior to the date set for the show cause hearing.

25 5. At the show cause hearing, the Court will consider all  
26 issues raised by Respondent. Only those issues brought into  
27 controversy by the responsive pleadings and supported by an affidavit  
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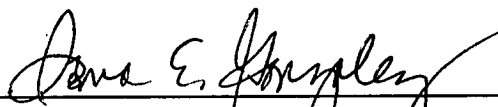
1 will be considered. Any uncontested allegation in the petition will  
2 be deemed admitted.

3 6. Respondent may notify the Court, in a writing filed with the  
4 Clerk and served on counsel for the United States at least 14 days  
5 prior to the date set for the show cause hearing, that Respondent has  
6 no objection to the enforcement of the summons. Respondent's  
7 appearance at the hearing will then be excused.

8  
9 Respondent is hereby notified that a failure to comply with this  
10 Order may subject him to sanctions for contempt of Court.

11 The Clerk shall forward copies of this Order to counsel for the  
12 United States at the address indicated on its pleadings.

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14 DATED: 3/23/08

  
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15 THE HONORABLE IRMA E. GONZALEZ  
16 UNITED STATES DISTRICT JUDGE  
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